Rushenberg, Tim

From:

Rushenberg, Tim

Sent:

Tuesday, March 04, 2008 5:32 PM

To:

'Atherton, Thomas'; 'Shaw Friedman'

Cc:

'William H. Wendt'; rcdenne@comcast.net; 'rcdenne@gsb.uchicago.edu';

'clmcdaniel@laportecounty.org'

Subject:

DLGF/LaPorte County Assessment Analysis

Attachments: DLGF FINAL Laporte Co 2006 Ratio Study Using Bill.xls; DENNE Table 4 2006 LaPorte Ratio Study Analysis DLGF Summary Worksheet.xls; TEST # 4 County 2004 & 05 Sales Used.xls; EDD DLGF DATA CONVERSION of Denne gross values compared to county study.xls; TEST # 3 County 2005 06 SD.xls; Test # 2 Low ASR for 2004 05 Denne T4.xls; TEST # 1 Denne 2004 05 Hi Low.xls; DENNE RATIO STUDY DLFG CALC.xls; DENNE Table 4 SALED USED

BY YEAR.xls; DENNE Table 3 2006 LaPorte Ratio Study Analysis DLGF Summary

Worksheet.xls

Gentlemen,

Attached is the data analysis, including the ratio study we created from the 2006-pay-2007 tax billing/Auditor data. A memorandum from Everett Davis will follow in the morning, which will very briefly explain what he found in the attached analysis.

Very Respectfully,

Timothy J. Rushenberg

General Counsel Indiana Department of Local Government Finance Indiana Government Center North 100 North Senate Avenue N1058(B) Indianapolis, IN 46204

Phone: (317) 232-3777 Fax: (317) 232-8779

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Rushenberg, Tim

From:

Rushenberg, Tim

Sent:

Wednesday, March 05, 2008 12:10 PM

To:

'Atherton, Thomas'; 'Shaw Friedman'

Cc:

"William H. Wendt"; rcdenne@comcast.net; 'rcdenne@gsb.uchicago.edu';

'clmcdaniel@laportecounty.org'

Subject: LaPorte County analysis/public hearing

Gentlemen,

In accordance with the Commissioner's letter on December 21, 2007, the Department analyzed the data from the County and Mr. Denne. The results of that analysis was provided to both parties yesterday afternoon. Since its release, we've received comments alleging errors in the Department's analysis. We welcome this feedback and encourage both parties to notify us, via email, of any errors they believe they have found in the Department's analysis.

As a result of the questions raised about the Department's analysis, this analysis will not be released or disseminated at the public hearing or to any other persons until the questions about the analysis are addressed. This hearing will continue to serve as the opportunity for both parties to address the Denne ratio study and County's ratio study, and any other relevant information, which may affect the Department's decision on whether or not to order a reassessment of LaPorte County. The Commissioner is very interested in hearing the arguments of both sides about the two ratio studies.

Additionally, the Department will not be presenting its memorandum explaining its analysis until all of the submitted questions about the analysis are addressed. As stated above, the Department asks both parties to present their questions about the analysis to the Department via email at their earliest convenience. If the questions raised require a new Departmental analysis to be conducted, one will be done and there will be another opportunity for both parties to meet and discuss these results with the Department.

The Department's goal is to ensure uniform and equitable property assessments for the property taxpayers of LaPorte County. To do so requires a thorough analysis of the facts and data presented by both parties.

Very Respectfully,

Timothy J. Rushenberg

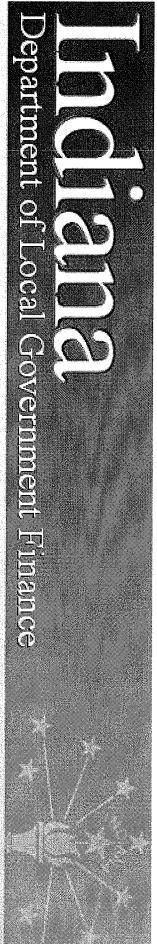
General Counsel
Indiana Department of Local Government Finance
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Committed to a fair and equitable property tax system for Hoosier taxpayers.

Public Hearing

on the accuracy, uniformity, and equity of the assessment of real property in LaPorte County for 2006-pay-2007; with a particular emphasis on the salesassessment ratio study conducted by analyst Robert C. Denne

Department of Local Government Finance

County Complex, Commissioners' Rooms, 809 State Street March 6, 2008 at 5:00 p.m. LaPorte, Indiana



Agenda

Public hearing will run from 5:00 p.m. – 8:00 p.m.

The order of the meeting will be:

- Department introductions (3 minutes)
- Department overview (15 minutes)
- Presentation by Robert C. Denne/William H. Wendt or representative (15 minutes) Presentation by LaPorte County Assessor or representative (15 minutes)
- Rebuttal by LaPorte County Assessor or representative (10 minutes)
- Surrebuttal by Robert C. Denne/William H. Wendt or representative (10 minutes)
- Comments from any elected LaPorte County or township officials in attendance (each limited to 10 minutes)
- 0 or real property taxpayers of county)(each limited to 3 minutes) Comments from members of the General Public (limited to LaPorte County residents



Legal Authority



Indiana Code

- IC 6-1.1-4-31 requires the Department to "periodically aepartment." assessment activities in the county, as determined by the by local officials under 50 IAC 21" and "other property check the conduct of ... work required to be performed
- IC 6-1.1-35-1 requires the Department to "see that all by law." property assessments are made in the manner provided
- The Department is exercising its authority to check the work performed by LaPorte County assessing officials tor 2006-pay-2007

[&]quot;Committed to a fair and equitable property tax system for Hoosier taxpayers."



Questions



Questions

assessments best left to existing appeals processes? Question: Are the concerns about LaPorte County's

assessment of the taxpayer's property. taxpayer to appeal to the county PTABOA the Response: Indiana Code section 6-1.1-15-1 permits a

of all assessments in LaPorte County. calls into question the uniformity, equity, and accuracy However, the concerns raised by the Denne ratio study



Questions

Department? Question: Why was the 2006-pay-2007 ratio study for LaPorte County previously approved by the

applied by the Department. However, the Denne ratio the Department's prior approval of the county's ratio and equity of the assessments in LaPorte County and study has called into question the accuracy, uniformity, Response: LaPorte County passed both analytical tests



Possible Outcomes

- Reassessment Ordered for 2006-pay-2007 (IC 6-1.1-4-9)and Conducted by the County
- State-Conducted Reassessment (IC 6-1.1-4-31)
- Rule in favor of the County no reassessment



Comments & Questions

For more information about this public meeting and the subject matter to be discussed, LaPorte County Assessed Value Analysis, please visit

www.in.gov/dlgf/rates/reports.html

DEPARTMENT OF LOCAL GOVERNMENT FINANCE INDIANA GOVERNMENT CENTER NORTH



100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204

SPEAKER SIGN-IN LIST Local Officials

Public Hearing – March 6, 2008 Denne Ratio Study/LaPorte County LaPorte County Complex, Commissioners' Rooms

1. Goot Logwood
(NAME PRINTED/OFFICE)
403 Southwood Rd. LaPorte, IN 219-3647
(ADDRESS/TELEPHONE #)
2. Theo Booke Jr.
(NAME PRINTED/OFFICE)
Alichiga City Alex Schiros C.F.O. (ADDRESS/TELEPHONE #)
3. JOHN SCITAEFER (NAME PRINTED/OFFICE)
(NAME PRINTED/OFFICE)
CITY OF MICHICAN CITY - CONTROLLER (ADDRESS/TELEPHONE#)
(ADDRESS/TELEPHONE #)
4. CITY OF LAPORTE - MAYOR (NAME PRINTED/OFFICE)
(NAME PRINTED/OFFICE)
(ADDRESS/TELEPHONE #)
(ADDRESS/TELEPHONE #)
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(NAME PRINTED)
(NAME PRINTED)
COUNTY AUDITOR
(ADDRESS/TELEPHONE #)
$O(M_{\bullet})$ $1/(Z)$
(46.) Michael Sohacele (NAME PRINTED)
(ADDRESS/TELEPHONE #)
(ADDRESS/TELEFHONE #)
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47. Ar/ene Philips (NAME PRINTED)
120 Jaurel St., Latorte In 325-0787
(ADDRESS/TEDELITONE ")
48. Cary Kirkham Lakopte 326-7649
48. Cary Kirkham Lakopte 326-7649 (NAME PRINTED)
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1530 MICHIGAN HUE (ADDRESS/TELEPHONE#)
49. Sharon Kirkham
(NAME PRINTED)
1821 M 1 - A12 1 D 324-7149
1530 Michigan AUC. WP 326-7649 (ADDRESS/TELEPHONE#)
50. John MENGEL
(NAME PRINTED)
1508 LAKESHOVED 874-86917
(ADDRESS/TELEPHONE#)
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STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE INDIANA GOVERNMENT CENTER NORTH



100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204

10 MM

SPEAKER SIGN-IN LIST Members of the Public

Public Hearing – March 6, 2008

Denne Ratio Study/LaPorte County

LaPorte County Complex, County Commissioners' Rooms

LaPorte County Complex, County Commissioners' Rooms	
1. FRED BROITMAN (NAME PRINTED)	
(NAME PRINTED)	
(ADDRESS/TELEPHONE #)	
- 1.0	
2. SHAWN KACEMANEK	
(NAME PRINTED)	
1535 LJD LB 1~ 219-879-9386 (ADDRESS/TELEPHONE#)	
3. MARK PHILLIPS	
(NAME PRINTED)	
916 LINCOLUNAY - 2 SPORTE	
(ADDRESS/TELEPHONE #)	
4. DAVID MASCOWSKI	
(NAME PRINTED)	<i>?</i>
4707 Westbate 2/9 861-1236 MIC	ity
(ADDRESS/TELEPHONE #)	

5. Terri Brothy
5. Terri Brophy (NAME PRINTED)
208 Lakeshore Drive M. C. 879-2023 (ADDRESS/TELEPHONE#)
(ADDRESS/TELEPHONE #)
6. JOHN LAUN (NAME PRINTED)
6. JOHN ZAUN
(NAME PRINTED) By344 Knarberd ALD Suf 46346 Union Ju (ADDRESS/TELEPHONE #)
/ (ADDRESS/TELEPHONE #)
7. KEITH SANDIN (NAME PRINTED)
· ·
300 Hwy 212 Michigan (1+y 219-874-5248) (ADDRESS/TELEPHONE#)
(ADDRESS/TELEPHONE #)
8. Beverly Quinn (NAME PRINTED)
(NAME PRINTED)
1512 LAKE SHORE DA. M.C. 219-879-9496
(ADDRESS/TELEPHONE #)
9. MILE GONDER (NAME PRINTED)
(NAME PRINTED)
114 Bitterswood Tron MC 219-874-3587 (ADDRESS/TELEPHONE#)
(ADDRESS/TELEPHONE #)
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10. Rill Faccisonti
(NAME PRINTED)
10. Bill Faccifoisti (NAME PRINTED) 904 Lakeshore Dr. Milian City 873-1817 (ADDRESS/TELEPHONE#)
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6.	JOHN	SCHARF
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11. HERE WESTERN
(NAME PRINTED)
(ADDRESS/TELEPHONE #)
12. MARTIN MCFAPOEN
(NAME PRINTED)
18/0 LHKE SGRE Z19879-7794 (ADDRESS/TELEPHONE#)
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13. I LAN LAND IN G
(NAME PRINTED)
5982 W JOHNSON A LAP 325-307,
(ADDRESS/TELEPHONE #)
14. TAUL A. trzyByLinski
(NAME PRINTED)
1716 (Dashurgh 5/ 219-874-428= (ADDRESS/TELEPHONE#)
(ADDRESS/TELEPHONE #)
15. Rob OPT
(NAME PRINTED)
2212 Southwest Rd LAVING 362-3365
(ADDRESS/TELEPHONE #)
16.
(NAME PRINTED)

(ADDRESS/TELEPHONE #)

17. Midael (MAME PRINTED)
(NAME PRINTED)
(ADDRESS/TELEPHONE#)
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18. HARRY MCSTEEN
(NAME PRINTED)
124 PRAIRIEST, - Mich City
(ADDRESS/TELEPHONE #)
19. TETER STUTEWSKE
208 Bedwar LN - Midd Cory
(ADDRESS/TELEPHONE #)
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20. SAM HARNISH (NAME PRINTED)
(NAME PRINTED)
203 TRYON FARM LANG, MICHIGAN CITY 879-3265
(ADDRESS/TELEPHONE #)
21. Composition
(NAME PRINTED)
(ADDRESS/TELEPHONE #)

22.	THOMAS ISTUDISCUS
	THOMAS ISTADISCUS (NAME PRINTED)
9	17 HAFF DR 219 87/ 0977
<i>T</i>	17 719 219 87/ 0977 (ADDRESS/TELEPHONE #)
23.	WILLIAM C. TERPSTHA
	(NAME PRINTED) 219-865-0950
	1954 LAKE SHORE DOINE MICHIGAN COM SCHENENVILLE, JANA
	(ADDRESS/TELEPHONE #)
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28.	Brother Town	
	(NAME PRINTED)	
	(ADDRESS/TELEPHONE #)	
29.	Gry Kelver (NAME PRINTED)	
	2702 W. 9505, (ADDRESS/TELEPHONE #)	
30.	PETTIT JOSH (NAME PRINTED) 407 Alexander St 219-325- (ADDRESS/TELEPHONE#)	
	(NAME PRINTED)	n78/
	(ADDRESS/TELEPHONE #)	Dage
31.	(NAME PRINTED)	
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32.	OLAME DRINTED)	
	(NAME PRINTED)	
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33.		
	(NAME PRINTED)	
	(ADDRESS/TELEPHONE #)	

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

April 10, 2008

The Honorable Carol McDaniel LaPorte County Assessor 555 Michigan Avenue, Suite 204 LaPorte, IN 46350

Mr. Shaw R. Friedman Friedman & Associates P.C. 705 Lincolnway LaPorte, IN 46350

Mr. Thomas M. Atherton Bose McKinney & Evans, LLP 135 North Pennsylvania Street Indianapolis, IN 46204

Dear Ms. McDaniel and Gentlemen:

This letter is to notify you of the results of the new ratio study created by the Department of Local Government Finance ("Department") from the 2006-pay-2007 tax billing/Auditor data submitted to the Department by LaPorte County, and the results of the Mann-Whitney test performed by the Department on the assessments for sold and unsold improved residential parcels for 2006-pay-2007 in LaPorte County. Based upon the results of the Department's analysis, there appears to be inequity in the assessments in some townships in LaPorte County.

First, as promised in our December 21, 2007 letter to both parties, the Department created a new ratio study. This ratio study was created using the final Nexus 2006-pay-2007 ratio study matched with the LaPorte County Auditor's tax billing file for 2006-pay-2007, which was submitted to the Department on or about December 3, 2007. The Department found that the assessed values on several of the parcels Nexus used in their 2006 ratio study did not match the assessed value billed by the LaPorte County Auditor. Also, the Department's new ratio study found the following non-conforming medians, CODs, and PRDs:

Springfield (improved residential) outside COD range; Noble (improved residential) outside PRD range; Galena (vacant residential) outside PRD range; Hanna (vacant residential) outside PRD range; Hudson (vacant residential) outside median, COD, and PRD ranges; Noble (vacant residential) outside PRD

The Honorable Carol McDaniel Mr. Shaw R. Friedman Mr. Thomas M. Atherton April 10, 2008 Page 2 of 3

range; Scipio (vacant residential) outside PRD range; Springfield (vacant residential) outside PRD range; Center (improved commercial) outside PRD range; Michigan (improved commercial) outside PRD range; and LaPorte County, as a whole, (vacant commercial) outside COD range.

Second, to address the "sales chasing" allegations raised numerous times by Mr. Wendt, Mr. Atherton, and Mr. Denne, the Department conducted the Mann-Whitney test to determine whether there were significant differences between the assessments in sold and unsold improved residential parcels in LaPorte County. The Department's Mann-Whitney test revealed the likelihood that sold and unsold improved residential parcels were not treated equally in nine (9) of the nineteen (19) tested townships in LaPorte County.

The Mann-Whitney test is a recommended statistical measure by the International Association of Assessing Officers (IAAO) 1999 Standard on Ratio Studies (IAAO Standard) to determine whether there is horizontal equity between two (2) or more property groups; in other words, to check to see whether two or more property groups are appraised at the same percentage of market value. IAAO Standard 10.1 requires assessing officials to "ensure that sold and unsold parcels are treated equally." It further states that, "if unsold properties are not appraised consistently with sold properties and applicable guidelines, unadjusted sales ratio results cannot be used."

50 IAC 21-3-1 requires "local assessing officials" to perform "all ratio studies using the methods or combination of methods acceptable under the Standard on Ratio Studies published by the International Association of Assessing Officers (IAAO Standard) or other acceptable methods approved by the Department." Thus, by conducting the Mann-Whitney test, the Department is abiding by the IAAO Standard to determine whether sold and unsold improved residential parcels in LaPorte County were equally assessed.

IAAO Standard 10.2 states that, for example, if values for sold parcels in a given stratum increased an average of ten percent (10%) while values for unsold parcels in the same stratum increased an average of only two percent (2%), "sales chasing" probably exists. The Standard further states that, at a more sophisticated level, one can compare the distribution of value changes for sold and unsold parcels or use statistical tests to determine whether the distributions are different at a given level of confidence. IAAO Standard 10.3 recommends use of the Mann-Whitney test to determine whether differences are "significant." Based upon the results of the Department's Mann-Whitney test, sold and unsold improved residential parcels were not equally assessed in nine (9) LaPorte County townships for 2006-pay-2007.

Attached to this letter is the new ratio study created by the Department and the results of the Mann-Whitney test conducted by the Department. I believe it is critically important that all parties meet to discuss the findings and a possible resolution to this matter as soon as possible. As of this date, I am available to meet with both parties on the afternoon of Friday, April 11 and

The Honorable Carol McDaniel Mr. Shaw R. Friedman Mr. Thomas M. Atherton April 10, 2008 Page 3 of 3

in the afternoons of Monday, April 14, Tuesday, April 15, and Wednesday, April 16. I am hoping both parties will come to Indianapolis to discuss this matter with an open mind and fresh ideas to resolve this situation in LaPorte County in a timely manner.

Please call my assistant Linda Ebert at (317) 232-3775 or email her at liebert@dlgf.in.gov to let us know your earliest availability. It is my intention to have all of the interested parties gather together at the Department to discuss the results of the attached analyses.

If you have any other questions or concerns, please feel free to contact the Department's General Counsel, Timothy J. Rushenberg, at (317) 233-6770 or trushenberg@dlgf.in.gov.

Sincerely,

Cheryl A.W. Musgrave

Commissioner

Attachments:

- 1. Department's LaPorte Ratio Study, 2006-pay-2007 tax billing data, April 9, 2008 (3 pages)
- 2. Department's Mann-Whitney test results, April 9, 2008 (6 pages)

cc: Marilyn Meighen

	1							ļ			
								# of Years		From DLGF	
Vacant Residential			7	rom Submi	From Submitted Study			N		files	
Township	Group	Median	DLGF Calculated	600	DLGF Calculated	PRD .	DLGF	Salpe Used	ner vear	of Parrole	Salas Ilisad / Barrais
	**		Median		COD	į	Calculated PRD	Calca Calca	Per year	T OI FAICER	per year of raices Sales Caego raices
Cass			92.37%		18.26		1.0303	9	4.5	190	0.047
Center			88.42%		18.27		1.0315	97	48.5	2205	0.044
Clinton			96.50%		15,69		1.0166	28	14	146	0.182
Coalspring			98.24%		7.32		1.0189	4	24	1210	0.040
Dawey			93.55%		5.08		0.9958	7	3.5	172	0.041
Galena			98.68%		16,72		1.0523	ä	9	553	0.033
Hanna			94.61%		19.75		1.0799	10	5	113	0.088
Hudson			89.33%		40.63		1.2131	23	11.5	1412	0.016
Jonnson								0	0	7	0.000
Rankakee			96.65%		21.24		1.0362	35	17.5	504	
Lincoln			100.00%		10.00		1.0267	5	2,5	1825	
Michigan			97.16%		14.62		1.0377	96	48.5	3712	
New Durham			100.00%		10.75		1.0092	33	16.5	389	
Noble			90.20%		16.06		1.0400	4	2	142	
Pleasant			93.90%		17.44		0.9431	12	6	286	
Fraine			97.01%		0,12		1.0000	3	1.5	20	
Scipio			93.70%		14.10		1.0364	39	19.5	353	
Springfield			107.82%		15.83		0.9308	13	6.5	788	İ
Union			108.79%		13.95		0.9965	5	2.5	317	
Washington			90.48%		14.96		1.0097	12	6	182	
WIIS			90.73%		12.80		1.0262	11	5.5	177	0.062
									0		
CBOIN								511	255.5	14703	0.035
GROUP											

Prepared by:		EDD 3 25 08	8		STUDY USING TAX BILL ASSESSED VALUES	AX BILL A	SSESSED VALU	ES.			

								# of Years		21.22	Manufacture of the second of the second
Improved Residential			Fr	om Subm	From Submitted Study			N		files	
Township	Group	Median	DLGF Calculated Median	ФОЭ	DLGF Calculated COD	PRO	DLGF Calculated PRD	Sales Used	per year	per year # of Parcels	Sales Used / Parcels Yearly
Cass			98.48%		9.84		1,0045	28	14	546	0.028
Center			99.47%		10.83		1.0127	784	392	8494	0.046
Clinton			98.68%		6.85		1.0030	31	15.5	389	0.040
Daway			101.03%		10.34		1.0237	168	84	4174	0.020
Galena		-	101.26%		12.56		1.031	23	11.5	B 1	0.032
Hanna			102.51%		10.30		1.0181	16	8	314	0.025
Hudson			107.60%		11.66		1.0253	26	13	981	0.013
Johnson								2	1	34	0.029
Kankakee			103.56%		9.23		1.0052	74	37	1147	0.032
Lincoln			97.17%		8.26		1.0116	31	15.6	1838	0.008
Michigan			98.93%	-	7.04		1.0172	581	280.5	10732	0.027
Noble			100.7178		9.07		1.0135	4	37	1120	0.033
Pleasant			100.49%		9.33		1.0058	8 6	43	1025	0.042
Prairie								0	0	26	0.000
SCIDIO			99.27%		6.44		1.0057	69	34.5		0.027
Springrieio	ľ		98.18%		17.75		1.0333	T	27		0.021
CHION		-	84.84%		10.52		1.0038	30	15	ĺ	0.020
Wills			101.00%		1.38	ľ	1,0000	14	, ,	365	0.019
			101.01.0		2,00		1.0130		200	214	210.0
TOTALS								2141	1070.5	36360	0.029
GROUP											

## Median Colument		Improved Commercial	Group		DLGF F	13	Ited Study		2	# of Years		From DLGF files	
	14.20 1.0418 48	Township	Group	Median	DLGF Calculated Median	COD	DLGF Calculated COD		DLGF Calculated PRD		per year	# of Parcels	Sales Used / Parcels
14.20 10.418 43 24 245 2	14.20 1.0418 48 24 24 24 24 24 24 2	Cass								c	0	62	0.000
100.00% 12.00 0.9794 27 0.05 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0.0 0.0 342 0	100,000% 10,000 10,000% 10,0	Center			99.49%		14.20		1.0418	48	24	845	0,057
PRIOR 12.00 1.00	PRIOR 12.00 0.6764 27 13.5 34.0 1.00	Contendo			2001					-	0.5	15	0.067
100.007% 16.890 10.0283 17.02833 17.02833 17.028333 17.028333 17.028333 17.028333 17.028333 17.028333 17.0283333 17.0283333 17.0283333 17.028333 17.0283333 17.0283333 17.0283333 17.0283333 17.028333 17.0283333 17.0283333 17.0283333 17.0283333 17.028333 17.0283333 17.0283333 17.0283333 17.0283333 17.0283333 17.0283333 17.0283333 17.02833333 17.0283333 17.02833333 17.02833333 17.02833333 17.02833333 17.028333333 17.02833333 17.02833333 17.02833333 17.02833333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.02833333 17.028333333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.028333333 17.0283333333 17.028333333 17.028333333 17.02833333 17.028333333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.028333333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.02833333 17.028333333 17.028333333 17.028333333 17.0283333333 17.028333333 17.0283333333 17.02833	100,00% 16,669 10,000	Jeway			99.18%	T	12.00		0.9794	27	13.5	342	0.079
PRD	100.00% 10.59 10	Calona	I					Γ		0	0	34	0.000
PRD	100.00% 16.89 1.0253 1.0250 1	anna	I					Ī		Ç	0	16	0.000
Post	13.51 1.0810 73 30.5 1.0810 73 30.5	Hudson		-				Ī		- c	, ,	22	0.000
## POLOGY PRID Calculated Study ## OLOGY Calculated PRID	Polyty 13.51 1.0010 7-3 34.5 685 6	lohnson						Ī		,	0.5	25	0.040
100,000% 10,991	Page	Cankakee	I					T		0	0	3	0.000
100,007% 13,51 1,0910 73 36,5 647 2 2 2 2 2 2 2 2 2	100.00% 13.51 1.0910 73 36.5 6867 2 2 2 2 2 2 2 2 2	Incoln	I	-						2 10	-		0.018
From Submitted Study	From Submitted Study	Michigan	I		76P± 00		12 51	I	* ^^^	; 0			0.000
Tourn Diagrams From Submitted Study From Diagrams From	Total Study	Vew Durham	I		99,54,9		10.01		01801	73	36.5		0.111
T3.45% T3.25% T4.28 T4	Total Study	Voble								<u> </u>	2		0.049
Total Study	From Submitted Study 16:89 100:00%; 16:89 100:00%; 16:89 100:00%; 100:00	leasant								0	0		0.000
From Submitted Study From Submitted Study From DLGF (COD COD COD COD COD COD COD COD COD COD	From Submitted Study From DLGF Intelleges of 1,0263 177 Sales Used Des year of From Submitted Study From DLGF Intelleges of 1,0263 177 From Submitted Study From DLGF Intelleges of 1,0263 177 From Submitted Study From DLGF Intelleges of 1,0263 177 From Submitted Study From DLGF Intelleges of 1,0263 177 From DLGF I	rairie								51	2,5		0.147
1 0.5 248 16.69 1.0283 1.288	100.00% 1689 100.00% 1689 100.00% 1689 17 248 189 100.00% 1689 17 189 189 17 189	2 data	I							L	0.5		
Total Tota	Total Tota	Sapro									0.5		0.034
100,00% 16,899 1,0283 17 0.5 348 186 63 2438 17 65 63 2438 17 65 63 2438 17 65 63 2438 17 65 65 65 65 65 65 65 6	100.00% 16.69 1.0283 17 63 2438 100.00% 16.69 1.0283 17 63 2438 17 17 24 24 27 27 27 27 27 2	pringneig									0.5		0.022
Tourney Tour	Tou Dours Tou	nion								1	0.5		0.053
Top.DU% 16.89 1.0283 17 83 2458 1689 168 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 2458 17 83 17 83 17 83 17 17 17 17 17 17 17 1	Tou Diagram	Vashington									2 2		0.000
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Tound Toun	Tourn Tour	OTALS									6		
From Submitted Study	From Submitted Study # of Years From DLGF	ROIP			100 000					ğ	83	L	0.068
From Submitted Study	From Submitted Study # of Years From DLGF	ROUP			100,00%		99'01		1.0283	17		ļ.	
From Submitted Study From Submitted Study From DLGF Calculated PRD Calculated P	From Submitted Study												
From Submitted Study	From Submitted Study							٠					
From Submitted Study Corup Median Coriculated Corp DLGF Calculated PRD Calculated PRD Calculated PRD DLGF Sales Used # of Parcels DLGF Corp Median 74.28 DLGF Corp 42.7	Group # Median COD DLGF Calculated COD DLGF COD Codulated PRD Calculated PRD Sales Used Der year # of Parcels 73.45% 74.28 0.9869 5 1.98689907 274 1 73.45% 74.28 0.9869 1 0.9869907 274 0 1 0.9869907 274 0 1 0.9868997 274 0 1 0.9869907 274 0 1 0.986997 274 0 2 0.986997 2 0.986997 2 0.986997 2 0 2 0.986997 2 0.986997 2 0.986997 2 0 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997 2 0.986997									# of Years		From DLGF fi	88
Group # Median COD DLGF Calculated COD PRD Calculated PRD Sales Used Calculated PRD DLGF Sales Used Der year # of Parceis # of Parceis 73.45% 74.28 0.9869 5 1.9868997 427 0 73.45% 1.9668997 274 1 0.9869 1.9868997 274 0 1 0.98699697 274 1 0.3333333 16 0 1 0.33333333 38 0 1 0.33333333 38 0 1 0.33333333 38 0 1 0.33333333 38 0 1 0.3333333 38 0 1 0.33333333 38 0 1 0.33333333 38 0 1 0.33333333 16 0 0 0 12 0 0 0 0 0 1 0.33333333 6 0 0 </th <th>Group # Median Median COD COD DLGF COD Calculated PRD DLGF Calculated PRD Sales Used Sales Used Sales Used T3.45% # of Parcels 2 0.686897 # of Parcels 4 274 73.45% 74.28 0.9889 5 1.8666987 274 13 2 0.686897 274 0 13 2 0.686897 274 0 1 0 24 4 1 0.3333333 16 0 1 0 24 9 2 0.88896897 228 0 289 0 289 0 289 0 289 0 24 0 24 0 24 0 24 0 24 0 24 0 24 0 24 0 289 0 289 0 289 0 289 0 289 0 289 0 289 0 289 0 129 0 129 0 129 0 0 129</th> <th>/acant Commercial</th> <th></th> <th></th> <th>77</th> <th>om Submit</th> <th>tted Study</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Group # Median Median COD COD DLGF COD Calculated PRD DLGF Calculated PRD Sales Used Sales Used Sales Used T3.45% # of Parcels 2 0.686897 # of Parcels 4 274 73.45% 74.28 0.9889 5 1.8666987 274 13 2 0.686897 274 0 13 2 0.686897 274 0 1 0 24 4 1 0.3333333 16 0 1 0 24 9 2 0.88896897 228 0 289 0 289 0 289 0 289 0 24 0 24 0 24 0 24 0 24 0 24 0 24 0 24 0 289 0 289 0 289 0 289 0 289 0 289 0 289 0 289 0 129 0 129 0 129 0 0 129	/acant Commercial			77	om Submit	tted Study						
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73.45% 74.28 0.9689 5 1.66660607 427 73.45% 29.669 5 1.66660607 427 13 2 0.66660607 274 2 0.66660607 274 0 24 1 0.3333333 16 1 0.3333333 16 2 0.66660607 529 0 12 1 0.3333333 16 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 12 0 12 0 13 1 0.3333333 16 1 0.3333333 16 0 12 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 12 0 13 1 0.3333333 16 0 12 0 12 0 17 1 0.3333333 16 0 12 0 134 1 0.3333333 16 0 12 0 134 1 1742 1 1742	73.45% 74.28 0.9689 5 1.66666667 427 73.45% 74.28 0.9689 5 1.66666667 427 13 2 0.6666667 274 0 17 2 0.6666667 0 17 1 0.3333333 16 1 0.3333333 16 2 0.666667 529 0 17 1 0.3333333 16 0 12 2 0.666667 529 0 12 0 18 1 0.3333333 16 0 12 0 18 0 19 0 17 1 0.3333333 16 0 26 1 0 0 0 12 0 18 0 0 0 12 0 0 0 134 0 0 0 134 0 0 0 15 1 0 0 0 0 15 1 0 0 0 0 0 0 0 0 1 0 0 0 0 0 0 1 0 0 0 0				Median		96	ı	Calculation Fra	L		# of Parcels	
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2 0.6866057 274 0 17 0 17 0 17 0 17 0 17 0 17 0 17 0 17	2 0.6666697 274 274 274 274 275 277 277 277 277 277 277 277 277 277	enter			73.45%		74.28		0.9689		1.66666667	427	0.012
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2 0.8856867 528 2 0.8856867 529 0 0 129 0 129 0 129 0 129 0 0 129 0 0 129 0 18 0 18 0 0 18 0 18 0 0 0 18 0 0 18 0 0 0 18 0 0 0 18 0 0 0 18 0 0 0 18 0 0 0 19 12 0 0 7 12 0 0 7 12 0 0 7 12 0 0 7 12 0 0 7 12 0 0 7 134 0 12 0 1742	2 0.6896667 529 2 0.6896667 529 0 0 129 0 129 1 0.3333333 16 0 18 0 19 1 0.33333333 16 0 18 0 19 1 0 0 134 0 0 134 0 0 7 7 7 7 86.83% 3.64 0.9345 12 4 1742 96.93% 3.64 0.9345 11 1.6698667 11	incoln								-	0.000000		0.020
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0 0 0 129 1 0.333333 6 1 0 0 18 0 0 18 0 0 194 0 0 0 194 0 0 0 20 7 12 0 7 12 4 1742 0.98 53% 3.64 0.9345 5 1.6968667	0 0 0 128 0 1 0 3333333 6 0 0 18 0 0 0 18 0 0 0 18 0 0 0 194 0 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 7 0 0 0 0	lew Durham									0.0000000/	528	0.004
1 0,3333333 6 0 0 0 0 18 0 0 18 0 0 15 0 15 0 15 0 17 0 15 0 15 0 17 0 17 0 17 17 17 17 17 17 17 17 17 18 19 10 11 10 10 11 10 10 11 10 10	1 0.33333333 6 0 0 0 18 0 0 0 194 0 0 0 194 0 0 0 20 7 7 12 4 1742 95.95% 26.85 1.0188 11 1.66696667 7	Corto	\downarrow							L	0	129	0.000
1 0.3333333 6 0 0 18 0 0 18 0 19 19 19 19 19 19 19 19 19 19 19 19 19	1 0.3333333 6 0 0 0 0 18 0 18 0 19 19 19 19 19 19 19 19 19 19 19 19 19	Cold									0	12	0.000
0 0 19 134 0 0 19 15 0 20 0 20 7 12 0 7 12 4 1742 98 53% 3.64 0.9345 5 1.66648667	0 0 0 0 18 0 0 134 0 0 15 0 0 20 0 7 7 7 98.83% 3.64 0.9345 12 4 1742 98.93% 3.64 0.9345 11 1.66936667 1742	heasant								-	0.3333333	6	0.167
0 0 18 0 0 194 0 0 0 15 15 0 20 20 20 20 20 21 21 21 21 21 21 21 21 21 21 21 21 21	98.93% 3.64 0.9345 12 4 1742 58.96% 2A.85 1.0198 11 1.66989667 174										0		0.107
0 0 134 0 0 0 155 0 20 0 20 7 12 0 7 12 4 1742 98.53% 3.64 0.9345 5 1.69698697	0 0 0 184 0 0 0 185 0 0 185 0 0 185 0 0 0 185 0 0 0 185 0 0 0 185 0 0 0 0 185 0 0 0 0 0 185 0 0 0 0 0 0 0 185 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	rairie										6	
0 0 134 0 20 15 0 20 7 7 12 4 7/4 98.53% 3.64 0.9345 5 1.6698667 1742	0 0 134 0 0 15 0 20 0 20 7 7 86.83% 3.64 0.9345 12 4 1742 96.95% 28.85 1.0198 11 1.66989867 72	rairie cipio									0	18	0.000
98.53% 3.64 0.9345 5 1.69698697 1742	98.53% 3.64 0.9345 5 1.66686667 15 1.6668667	valrie cipio								0	0	134	0.000
96 53% 3.64 0.9345 5 1.66636667 1742	96.93% 3.64 0.9345 12 4 1742 96.96% 2A.85 1.0198 11 1.6699667 7	rairie cipio pringfield	L								ا	200	0.000
98.53% 3.64 0.9345 5 1.66646667 1742	96.53% 3.64 0.9345 5 1.66666667 72 28.85 1.0186 11 1.66666667	rairie ciplo pringfield									, c	10	0.000
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98.83% 3.64 0.9345 5 1.66886667 1742	96.53% 3.64 0.9345 5 1.66636667 11 1.66636667	vairie cipio pringfield pringfield Inion Vashington	L								0	7	0.000
98.83% 3.94 0.9345 12 4 1742	98.83% 3.64 0.9345 12 4 1742 98.95% 28.85 1.0198 11 1.66696867	rairie icipio pringfield inion Vashington	L							ŝ	4		0.000
98.83% 3.64 0.9345 5 1.6686667 1.745	98.83% 3.64 0.9345 5 1.66696667 1742 96.95% 28.85 1.0198 11	razire Ciplio pringfield Inton Vashington								3 i	4	17.00	2007
CO. C.	96.95% 28.85 1,0186 11	rairie icipio pringfield nion Vashington Vals			20 000		364		27500	n i	4000000	74.71	0.007
	0800	raile ciplo pringfield pringfield pringfield vashington value OTALS cotats with Countywide			20.5%		5			0	7.0000000		

		Ti.	From Submitted Study	ted Study			ø		_	
Township Group	Median	DLGF Calculated Median	COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	Sales Used			Sales Used / Parcels
389								per year	# of Parcels	200
enter									50	0,000
linton									. 2	0.000
Coolspring								0 0	3 -	0.000
awey								,	3 8	0.000
alena								0 0	0 6	0.000
Hanna								0,		0.000
udson								0	0	0.000
onneon								0	0	
Nankakaa								0	12	0.000
alcos:								0	0	
Siccional Control								0	119	0.000
ew Durigin								0	5	0.000
pasan								0	0	
apric.									1	0.000
- doi								0	0	
oringfield									4	0.000
nion									,	0.000
/ashington								o	37	0000
188								0	0	0.000
								0	ļ	
OTALS							0	0	276	2 222
GROUP (countywide)		98.38%		1.679609251						0.000
						15.87811681	12			0.000
Vacant Industrial		Fre				15.87811681	12 # of Years		From DLGF fi	
Township Group	Median		From Submitted Study	ted Study		15.87811681	# of Years		From DLGF ft	files
Cass		DLGF Calculated Median	COD COD	Itted Study DLGF Calculated	Re	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		From DLGF fi	iles Sales Used / Parcels
enter		DLGF Calculated Median	cop Cop	ted Study DLGF Calculated COD	PRO	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		From DLGF ft	U.0000
inton		DLGF Calculated Median	COD COD	ed Study DLGF Calculated CDD	PRO	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		From DLGF fr	0.000 les Sales Used / Paro
olsorino		DLGF Calculated Median	COD COD	ted Study DLGF Calculated CDD	PRO	15.87811681 DLGF Calculated PRD	# of Years # of Years 1 Sales Used		From DLGF fi	0.000 Sales Used / Paro 0.000 0.000
Vewe		DLGF Calculated Median	COD COD	ted Study DLGF Calculated CDD	PRO	15.87811881 DLGF Calculated PRD	# of Years 1 Sales Used		From DLGF fi	0.000 Sales Used / Parc 0.000 0.000 0.000
tena		DLGF Calculated Median	COD	ed Study DLGF Calculated CDD	PRO	15.87811881 DLGF Calculated PRD	# of Years 1 Sales Used		From DLGF ft # of Parcels 3 3 5 16	Sales Used / Parco 0.000 0.000 0.000 0.000
nna		DLGF Calculated Median	COD	eed Study DLGF Calculated COD		15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3.5 5 6 18	0.000 Sales Used / Paro 0.000 0.000 0.000 0.000
Idean		DLGF Calculated Median	cop	ted Study DLGF Calculated COD	PRO	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 35 5 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Paro 0,000 0,000 0,000 0,000 0,000
hnson		DLGF Calculated Median	COD	DLGF Calculated	PRO	15.87811681 DLGF Calculated PRD	# of Years # of Years		# of Parcels 3 3 5 5 6 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Paro 0.000 0.000 0.000 0.000 0.000
nkakse		DLGF Calculated Median	COD	eed Study DLGF Calculated COD	PRO	15.87811681 DLGP Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 35 5 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Paro 0.000 0.000 0.000 0.000
coln		DLGF Calculated Median	COD	ned Study DLGF Calculated COD		15.87811681 DLGF Calculated PRD	# of Years # of Years 1 Sales Used		# of Parcels 3 5 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parc 0.000 0.000 0.000 0.000 0.000
chinan		DLGF Calculated Median	COD	ted Study DLGF Calculated CDD	PRO	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3.5 5 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Paro 0.000 0.000 0.000 0.000
M. Director		DLGF Calculated Median	COD	ead Study DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Farcels 3 3 5 6 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Paro 0,000
SAL CONTROLL		DLGF Calculated Median	COD	DLGF Calculated COD	PRO	15.87811681 DLGF Calculated PRD	# of Years 1 Sales Used		of Parcels	Sales Used / Parco 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Sing		DLGF Calculated Median	COD COD	DLGF Calculated COD	PRO	DLGP Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 3 5 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parci 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000
easant		DLGF Calculated Median	COD	DLGF Calculated COD	PRO	15.87811681 DLGF Calculated PRD	# of Years # of Years 1 Sales Used		# of Parcels 3 5 5 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parci 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
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ipio		DLGF Calculated Median	cop	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 5 6 7 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Sales Used / Paro 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000
ringileld		DLGF Calculated Median	COD	eed Study DLGF Calculated CDD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sales Used / Parce 0,000
unn .		DLGF Calculated Median	COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 5 5 6 7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parce 0,000
		DLGF Calculated Median	COD COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 35 35 16 16 17 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parcu 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
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ashington		DLGF Calculated Median	COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 36 33 36 37 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Sales Used / Parco 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Washington Wills		DLGF Calculated Median	COD	DLGF Calculated COD	PRD	DLGP Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 3 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Sales Used / Paro 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
ashington Ilis		DLGF Calculated Median	COD COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 5 6 7 16 16 16 16 16 16 16 16 16 16 16 16 16	Sales Used / Paro 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
ashington Ills		DLGF Calculated Median	COD COD	DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3.55 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Washington Wills TOTALS GROUP (countywide)		DLGF Calculated Median	COD	ted Study DLGF Calculated COD	PRO	DLGF Calculated PRD	# of Years 1 Sales Used		# of Parcels 3 3 3 3 3 2 13 3 3 3 3 3 3 3 3 3 3 3 3	Sales Used / Paro 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE PHONE (317) 232-3775 FAX (317) 232-8779



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058 (B) INDIANAPOLIS, IN 46204

MEMORANDUM

TO:

LaPorte County Assessor, Shaw Friedman, and Thomas Atherton

FROM:

David Schwab, Assessment Division

DATE:

April 10, 2008

SUBJECT:

Evaluation of Horizontal Equity Between Sold and Unsold Parcels in LaPorte Co.

Summary

- An independent evaluation of LaPorte County reveals that in 9 out of 19 tested townships, sold residential-improved parcels were assessed differently than unsold residential-improved parcels.¹
- The townships at issue are: Center, Galena, Hanna, Kankakee, Michigan, New Durham, Scipio, Springfield, and Washington.
- With three exceptions, these results agree with the findings of Robert Denne published in "Sales Chasing in LaPorte County for Pay 2007 Assessments."
- These findings constitute a significant violation of the IAAO standard regarding horizontal equity in property assessment (1999 IAAO Standard on Ratio Studies, Standard 10); and thus, a violation of 50 IAC 21-3-1.

Method

This study compared the percentage change in assessed value for two groups of parcels in LaPorte County: (1) those parcels used in the original ratio study, and (2) all other parcels in the county which had not been sold since January 1, 2004². The comparison was done on the township level, and properties which were newly constructed or had changed in property class during the comparison years were not included. For expediency, only residential-improved properties were studied.

"2006_LaPorteParcels_AllOthers.xls."

¹ The townships of Johnson and Prairie could not be tested due to a lack of sales data.

² The file with original ratio study data was "2006 LaPorte Ratio Study RESUBMITTED final 2_08_07 DLGF CALC.xls." The two other files were "2005_LaPorteParcels_AllOthers.xls" and

The data for this study was obtained from two sources: (1) the approved ratio study of LaPorte County, which included 2005 as well as 2006 assessed values for sold properties; and (2) two datasets from the Department listing the assessed value for 2005 and 2006 of all unsold properties in LaPorte County. The parcel identifiers for each unsold parcel were matched to one another for 2005 and 2006 to ensure that the increase in assessment was accurately measured. This matching was done by computer with zero tolerance for error; all parcels in either year with no matches were excluded from further analysis.

Once the parcels had been matched, the percentage change in assessed value for both sold and unsold properties was calculated on a township basis. The mean, 5% trimmed mean, and median of this percentage were also calculated for each township.

In addition, as per the manual Mass Appraisal of Real Property and the 1999 IAAO Standard on Ratio Studies, Standard 10.3, a Mann-Whitney test was conducted on sold and unsold properties in each township to determine whether horizontal equity had been violated³. The Mann-Whitney test is widely used to determine whether differences in two populations of data can be attributed solely to random chance. It is a non-parametric test, meaning that it gives valid results regardless of the underlying distribution of data, and it is a comparatively low power test, meaning that it overlooks subtle differences which more sensitive tests might pick up on. It is certainly an appropriate test to use in this situation.⁴

Findings

Table 1 presents the mean, trimmed mean, and median percentage change in assessed value by township. The left part of the table presents these figures for all unsold parcels. The center part of the table presents the figures for sold parcels, while the right part of the table presents the difference between the two sets of figures. Large differences within a township indicate that sold and unsold parcels may have been assessed differently.

Figure 1 presents the same information graphically by comparing the mean assessed value from Table 1 for sold and unsold parcels by township. Again, large differences within a township indicate that sold and unsold parcels may have been assessed differently.

Finally, to ensure that any observed differences are not the result of random error and that the parcels were in fact assessed differently, Table 2 presents the results of a township-level Mann-Whitney test. This test compares the changes in assessed value for both sold and unsold properties and determines the probability that this change is due to random error. This probability is expressed as a p-value between 0 and 1, with a p-value of 0 indicating there is 0% chance that the difference is due to random error, and a p-value of 1 indicating there is 100% chance that the difference is due to random error.

³ Gloudemans, Robert J. 1999. Mass Appraisal of Real Property. International Association of Assessing Officers. Chicago: p. 295.

⁴ All statistical calculations were done in R 2.6.2 for Windows XP. The null hypothesis in all cases was "no difference between the two groups."

It is customary to express the p-value in terms of statistical confidence. The confidence level for a given test is found by subtracting the p-value from 1 and expressing the result as a percentage. Thus, if the p-value is .01, then the confidence level is (1 - .01 = 99%). This level indicates how confident we are that the results of the test are correct. In general, confidence levels of 95% or higher (that is, 1 chance of out 20 that the test is wrong) indicate that the test is accurate. On Table 2, townships where we can be at least 95% confident that sold and unsold properties were assessed differently are highlighted.

Comparison with the Denne Study

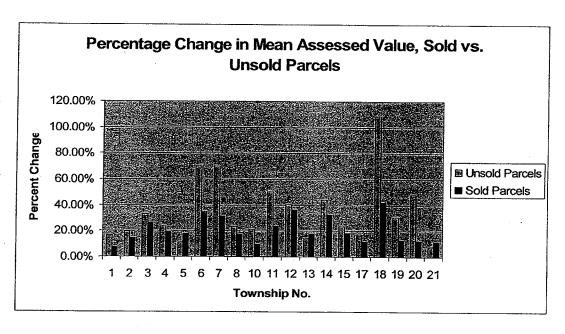
These results are very close to those reported by Robert Denne in his study "Sales Chasing in LaPorte County for Pay 2007 Assessments." Eight of the townships identified by Denne as having assessed sold and unsold properties differently—Center, Galena, Hanna, Kankakee, Michigan, Scipio, Springfield, and Washington—are also identified by this study.

In addition, although the Denne study does not identify New Durham Township as problematic, his confidence level for this township is 93.3%, which is very close to the 95% needed for statistical accuracy. The reverse occurs with Cass Township, which the Denne study calculates a confidence level of 95% while this study only finds 90%. These minor differences are probably the result of small differences in method and/or data between the two studies.

The one township where the two studies do not agree is Coolspring Township. Although the Denne study finds it problematic with 100% confidence, this study only records a 56.41% level of confidence that sold and unsold properties were treated differently. Further investigation is warranted to determine the source of this discrepancy.

Township	Mean	Trimmed Mean Median	Merton ®	Mean	3	Trimmer Mean Media	Marina Marina	Moon	Trimmed Nason Nasolon	3
				-	<u> </u>			750	HODALINGH	INSTAGE
Cass	16,64%	16.64%	7.13%	7.38	%	6.15%	5.08%	9,26%		205%
Center	19,69%	16.85%	8.78%	14.40	38	13.15%	1259%	524%	-	-381%
Clinton	33.02%	33.02%	21.75%	233	%	21.17%	2083%	670%		Ω91%
Codspring	23.80%	20,28%	19.83%	DG	138	18,04%	15.75%	4.79%		4.1%
Dawey	10.93%	10.95%	-10.73%	180	88	15.58%	11.69%	-7.12%		2242%
Glena	70.33%	67.52%	4872%	348	7%	29.46%	2217%	33.49%		2654%
Harma	70.01%	70,01%	7661%	31.4	%	29.77%	27.11%	3859%		49.50%
Hudson	2355%	23.55%	13.08%	17.4	%.	14.19%	11.89%	609%		1.19%
Kankakee	21.39%	18.51%	1282%	961	%	7.65%	4.73%	11.78%		808%
Lincoln	50.34%	50.34%	2281%	234	%	21.74%	15,78%	2689%		7.03%
Mchigan	40,62%	38. 59 %	2388%	288	38	33.59%	21.57%	4.37%		229%
NewDurtram	13.88%	13.88%	13.44%	17.7	\$	17.07%	15,20%	-383%		-1.76%
Natie	44.46%	44,48%	31.10%	3 4	3	30,60%	27.82%	1203%		328%
Reasont	23,80%	21.58%	14.05%	185	8	17.34%	16.07%	5.28%		-202%
Scipio	17.19%	16.97%	14.24%	11.64%	**	10.91%	10.74%	5.55%	6.05%	351%
Springfield	108.88%	96,23%	45.30%	41.8	%	35.23%	18.07%	67.00%		27.23%
Ution	3062%	29.71%	15.20%	127	%	11.82%	9,009%	17.89%		611%
Washington	48.35%	48.35%	25.90%	124	38	11.18%	8,89%	35,88%		17.01%
Wils	8.12%	8.12%	8.70%	11.87%	%	10,74%	8.95%	-375%		-023%

Table 1: Comparison of Percentage Changes in Assessed Values Between Sold and Unsold Parcels in Laporte County, By Township



Number	Township
1	Cass
2	Center
3	Clinton
4	Coolspring
5	Dewey
6	Galena
7	Hanna
8	Hudson
10	Kankakee
11	Lincoln
12	Michigan
13	New Durham
14	Noble
15	Pleasant
17	Scipio
18	Springfield
19	Union
20	Washington
21	Wills

Figure 1: Mean Percent Change in Assessed Value, Sold vs. Unsold Parcels

Township	Mann-Whitney p-value	Confidence Level
Cass	0.0974	90.26%
Centeir .	30.0 10.00221 13.3 5.4	27/709/
Clinton	0.9104	8.96%
Coolspring	0.4359	56.41%
Dewey	0.5706	42.94%
Galena :	0.0161	98.897,
Hanna	0.0000	100.00%
Hudson	0.9646	3.54%
Kaltikakeesii	(0.00000	100.00%
Lincoln	0.5743	42.57%
เข้าเปลาเ	0.0287.7	97.68%
NevalDumann	100020376	97.90%
Noble	0.1500	85.00%
Pleasant	0.3101	68.99%
Salato	0.0022	99.7/89%
Somoficial	69.7 (\$ 40.000)	Fig. 1000009
Union	0.1418	85.82%
Washington:	0.0094	99.06%
Wills	0.7303	26.97%

Table 2: Confidence Levels from Mann-Whitney Test, by Township

Rushenberg, Tim

From: Marilyn Meighen [meighenlaw@att.net]

Sent: Monday, April 14, 2008 9:55 AM

To: Rushenberg, Tim; Shaw Friedman; Shaw Friedman; Atherton, Thomas;

clmcdaniel@LaPorteCounty.org

Cc: frank@nexustax.com; jeff@nexustax.com

Subject: RE: scheduling of mtg regarding DLGF analysis - LaPorte County

My last hearing in Bloomington begins at 2. I'll call when I'm close to Indy to see if the meeting is still in progress.

"Rushenberg, Tim" <trushenberg@dlgf.in.gov> wrote:

Wednesday after 3:30pm works for the DLGF.

Very Respectfully,

Timothy J. Rushenberg General Counsel Indiana Department of Local Government Finance

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----Original Message----

From: Shaw Friedman [mailto:res202o3@verizon.net]

Sent: Sunday, April 13, 2008 7:43 PM

To: Shaw Friedman; Shaw Friedman; Marilyn Meighen; Atherton, Thomas;

clmcdaniel@LaPorteCounty.org; Rushenberg, Tim Cc: frank@nexustax.com; jeff@nexustax.com

Subject: scheduling of mtg regarding DLGF analysis - LaPorte County

Tim,

I presume that Monday is now off. Are we back to looking at Wednesday? Because of the surgery required on a family member, Carol would not be able to join us that day, but it appears that Marilyn and the representatives of Nexus can join me then and we would have to brief Carol after any meeting. Please let us know as soon as possible go we can make appropriate arrangements.

Shaw

```
>From: "Rushenberg, Tim"
>Date: 2008/04/12 Sat PM 09:31:36 CDT
>To: "Atherton, Thomas",
Shaw Friedman,
Shaw Friedman.
Marilyn Meighen,
clmcdaniel@LaPorteCounty.org
>Cc: frank@nexustax.com, jeff@nexustax.com
>Subject: RE: RE: DLGF Completed Analysis -- LaPorte County
>I'd prefer to have David Schwab, Terry Knee, and Everett Davis present
to answer questions and explain our results.
>
>From: Atherton, Thomas [mailto:TAtherton@boselaw.com]
>Sent: Sat 4/12/2008 7:53 PM
>To: Shaw Friedman; Shaw Friedman; Marilyn Meighen; Atherton, Thomas;
clmcdaniel@LaPorteCounty.org; Rushenberg, Tim
>Cc: frank@nexustax.com; jeff@nexustax.com
>Subject: RE: RE: DLGF Completed Analysis -- LaPorte County
>
>
>
>The problem is not my schedule, it is that Mr. Denne cannot be there
on Monday. Nexus has said through their attorney that they want to see
the underlying data so they can have an in depth substantive
conversation about the study. I assume that the county and Nexus plan
on having Dr. Kelly present. Under those circumstances you can see why
I want to have my statistician there. However, if all parties agree to
only be represented by attorneys, Monday evening is fine with me.
>What is your preference? Lawyers only, or lawyers and statisticians?
>----Original Message----
>From: "Shaw Friedman"
>To: "Shaw Friedman"; "Marilyn
Meighen"; "Atherton, Thomas"
```

```
; "clmcdaniel@LaPorteCounty.org"
; "Rushenberg, Tim"
>Cc: "frank@nexustax.com"; "jeff@nexustax.com"
>Sent: 4/12/08 12:47 PM
>Subject: Re: RE: DLGF Completed Analysis -- LaPorte County
>
>Why can this not occur late this coming Monday which apparently works
for everyone at DLGF and LaPorte County? Tom: I would ask you again,
when do you get back to Indianapolis? If you cannot be there, is there
not someone else at Bose McKinney who can attend in your stead?
>Shaw Friedman
>
>>From: Marilyn Meighen
>>Date: 2008/04/12 Sat AM 10:48:33 CDT
>>To: "Rushenberg, Tim",
> "Atherton, Thomas",
> Shaw Friedman,
> clmcdaniel@LaPorteCounty.org
>>Cc: jeff@nexustax.com, frank@nexustax.com
>>Subject: RE: DLGF Completed Analysis -- LaPorte County
>> Carol's Mom is going to be in the hospital on Wednesday. It looks
like the upcoming week just can't be done. The only day open the next
week for me is Wednesday, April 23.
>>
>>Marilyn Meighen wrote: My last hearing on
Wednesday begins at 2. My notion is that the hearing will be over at
around 3:30 or 4. I can be in your offices around 5.
>>"Rushenberg, Tim" wrote: Wednesday after
3:30pm works for DLGF; however, I know Marilyn has business Wednesday in
Monroe County. I suppose that will depend on when she is able to break
away and return to Indy. Friday is no good for the Commissioner.
>>
>>
>>From: Atherton, Thomas [mailto:TAtherton@boselaw.com]
>>Sent: Sat 4/12/2008 9:09 AM
>>To: Marilyn Meighen; Rushenberg, Tim; TAtherton@boselaw.com; Shaw
Friedman; clmcdaniel@LaPorteCounty.org
>>Cc: jeff@nexustax.com; frank@nexustax.com
>>Subject: RE: DLGF Completed Analysis -- LaPorte County
>>
>>
>>
>>I'm sorry that we cannot meet on Monday, even in the evening. I could
be available in the evening, but I can't get Bob Denne here until
```

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Tuesday. I know Tuesday is out for some people.
>>We could be available on Wed. Or Friday.
>>
>>
>>Would either date work?
>>----Original Message-----
>>From: "Marilyn Meighen"
>>To: "Rushenberg, Tim";
"TAtherton@boselaw.com"; "Shaw Friedman"
; "clmcdaniel@LaPorteCounty.org"
>>Cc: "jeff@nexustax.com"; "frank@nexustax.com"
>>Sent: 4/11/08 8:24 PM
>>Subject: RE: DLGF Completed Analysis -- LaPorte County
>>
>>I just got back from Hamilton County business. Perhaps arrangements
have been made for the meeting but I am not aware of them.
>>Frank & Carol have PTABOA on Tuesday. I have hearings in Monroe County
on Tuesday and Wednesday.
>>
>>Shaw will be in Indy Monday morning for other business and can meet
that afternoon.
>>
>>I understand how difficult it is to get everyone together. I am
certainly willing to meet on Monday anytime -- including an evening
meeting if that works with Tom's schedule.
>>
>>On a related matter, we are certainly willing and appreciative of the
chance to meet with the DLGF. With that said, I do not believe we can
truly have in-depth, substantive conversation concerning the latest DLGF
study without having the underlying data used for the ratio study and
sales chasing analysis. I ask that you please provide this information.
>>Thank you. I will see you whenever.
>>
>>
>>
>>"Rushenberg, Tim" wrote:
>>v\:* {behavior:url(#default#VML);} o\:* {behavior:url(#default#VML);}
w\:* {behavior:url(#default#VML);} .shape {behavior:url(#default#VML);}
st1\:*{behavior:url(#default#ieooui)} Marilyn,
>>
>>David Schwab, the employee who performed the Mann-Whitney test, is
available on Tuesday, but not on Monday. Is there a time on Tuesday that
works?
>>
>>Very Respectfully,
```

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>>Timothy J. Rushenberg
>>General Counsel
>>Indiana Department of Local Government Finance
>>
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>>
>>
>>-
>>From: Marilyn Meighen [mailto:meighenlaw@att.net]
>>Sent: Thursday, April 10, 2008 9:34 PM
>>To: Rushenberg, Tim; TAtherton@boselaw.com; Shaw Friedman;
clmcdaniel@LaPorteCounty.org
>>Cc: jeff@nexustax.com; frank@nexustax.com
>>Subject: Re: DLGF Completed Analysis -- LaPorte County
>>
>>
>>Tim & Tom: Are you available to meet @ 2:30 on Monday at the DLGF
offices. Please let us know if this is a good time and day.
>>
>>
>>
>>
>>"Rushenberg, Tim" wrote:
>>
>>Ms. McDaniel and Gentlemen:
>>
>>
>>
>>Attached is a letter from Commissioner Musgrave with the results of
two tests conducted by the Department. There is no decision or order
issued in the letter, only an explanation of the results of the two
tests. The Commissioner would like to discuss the results of the
attached tests with the parties in person as soon as possible;
preferably, tomorrow afternoon, Monday, Tuesday, or Wednesday.
>>
>>
```

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>>
 >>Very Respectfully,
>>
>>Timothy J. Rushenberg
>>General Counsel
>>Indiana Department of Local Government Finance
>>Indiana Government Center North
>>100 North Senate Avenue N1058(B)
>>Indianapolis, IN 46204
>>Phone: (317) 232-3777
>>Fax: (317) 232-8779
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Rushenberg, Tim

From: Shaw Friedman [sfriedman.associates@verizon.net]

Sent: Wednesday, April 23, 2008 1:45 PM

To: Michalak, Mary Jane; Atherton, Thomas

Cc: Rushenberg, Tim; marilyn meighen; frank@nexustax.com; Jeff Wuensch; McDaniel, Carol L;

Musgrave, Cheryl

Subject: Re: Meeting Tomorrow - Conference Call

Mary Jane,

I will be able to participate in the phone conference call tomorrow at that time and would anticipate having County Assessor Carol McDaniel with me here in the office as well.

Shaw Friedman

---- Original Message -----From: Michalak, Mary Jane

To: Shaw Friedman; Atherton, Thomas

Cc: Rushenberg, Tim; marilyn meighen; frank@nexustax.com; Jeff Wuensch; McDaniel, Carol L; Musgrave,

Cheryl

Sent: Wednesday, April 23, 2008 12:36 PM Subject: Meeting Tomorrow - Conference Call

All,

To stay on task and with the information that Dr. Kelly, Mr. Wuensch, Mr. Wendt, and Mr. Rushenberg will be unable to attend the meeting in person, the Commissioner would like to have a conference call tomorrow, Thursday, April 24 at 3:30 p.m. LaPorte time -- the time of the initial meeting to take place in LaPorte.

I can make the arrangements and e-mail confirmation back to all who would be attending via conference call. I need to know the number of individuals who will be phoning into the conference. As the telephone ports for conference calls are limited, the public would be unable to listen to the proceedings.

Please e-mail me back as soon as possible so I can make these arrangements.

Thank you,

Mary Jane Michalak
Director of Communications
Indiana Department of Local Government Finance
100 N. Senate, N-1058B
Indianapolis, IN 46204
mmichalak@dlgf.in.gov

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